

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

RUN ON 07/05/11

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COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

PEMBROKE

2011-12

339 - 877

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1. COMPUTATION OF E.P.S. RATES

		K-5	6-8	K-8	9-12	TOTAL
9	ATTENDING PUPILS (APRIL 2010)	72	32	104	0	104
10	ATTENDING PUPILS (OCTOBER 2010)	72	29	101	0	101
11	AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2010	72.0	30.5	102.5 (100%)	0.0 (0%)	102.5

12	Position	K-5	6-8	9-12	=	E.P.S. FTE	/	Actual FTE	=	Ratio X	EPS Tot Salary	=	Elementary Salary	Secondary Salary
A.	TEACHERS	4.2 (17:1)	1.9 (16:1)	0.0 (15:1)	=	6.1	/	9.1	=	.67 X	478,090	=	320,320	0
B.	GUIDANCE	0.2 (350:1)	0.1 (350:1)	0.0 (250:1)	=	0.3	/	0.0	=	.30 X	0	=	9,573	0
C.	LIBRARIANS	0.1 (800:1)	0.0 (800:1)	0.0 (800:1)	=	0.1	/	0.0	=	.10 X	0	=	3,191	0
D.	HEALTH	0.1 (800:1)	0.0 (800:1)	0.0 (800:1)	=	0.1	/	0.0	=	.10 X	0	=	4,100	0
E.	EDUCATION TECHS	0.7 (100:1)	0.3 (100:1)	0.0 (250:1)	=	1.0	/	2.0	=	.50 X	34,918	=	17,459	0
F.	LIBRARY TECHS	0.1 (500:1)	0.1 (500:1)	0.0 (500:1)	=	0.2	/	0.0	=	.20 X	0	=	2,831	0
G.	CLERICAL	0.4 (200:1)	0.2 (200:1)	0.0 (200:1)	=	0.6	/	1.0	=	.60 X	27,026	=	16,216	0
H.	SCHOOL ADMIN.	0.2 (305:1)	0.1 (305:1)	0.0 (315:1)	=	0.3	/	1.0	=	.30 X	68,772	=	20,632	0

13	Other Support Costs (Per Pupil)	K-8	9-12		Elementary	Secondary
A.	Substitute Teachers -1/2 Day	37	37		3,793	0
B.	Supplies and Equipment	342	473		35,055	0
C.	Professional Development	58	58		5,945	0
D.	Instructional Leadership Support	24	24		2,460	0
E.	Co- and Extra-Curricular Student	34	113		3,485	0
F.	System Administration/Support	218	218		22,345	0
G.	Operations & Maintenance	1,002	1,191		102,705	0

14	Salary Benefits	Percentage	Elementary	Secondary
A.	Teachers, Guidance, Librarians & Health	19.00%	64,065	0
B.	Education & Library Technicians	36.00%	7,304	0
C.	Clerical	29.00%	4,703	0
D.	School Administrators	14.00%	2,888	0

15	Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.84)	-76,332	0
16	Adjustment for Title I Revenues	0	0

17	TOTALS	572,738	0
18	E.P.S. RATES	5,588	6,327

Preliminary = Adjustments will be made to these subsidy printouts throughout FY12 – not comparable to previous year(s) finalized subsidy printouts.

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A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2008	93.0	34.0	127.0		
	OCTOBER 2008	90.0	43.0	133.0		
	APRIL 2009	89.0	41.0	130.0		
	OCTOBER 2009	87.0	50.0	137.0		
	APRIL 2010	87.0	49.0	136.0		
	OCTOBER 2010	89.0	48.0	137.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	88.0 +	1.16	X	5,588.00	= 498,226.08
	9-12 PUPILS	48.5 +	0.00	X	6,327.00	= 306,859.50
	ADULT EDUC. COURSES AT .1	0.0		X	6,327.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,588.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	6,327.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .6742	59.3	X .15	X	5,588.00	= 49,705.26
	9-12 DISADVANTAGED @ .6742	32.7	X .15	X	6,327.00	= 31,033.94
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	5,588.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	6,327.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	88.0		X	43.00	= 3,784.00
	9-12 STUDENT ASSESSMENT	48.5		X	43.00	= 2,085.50
	K-8 TECHNOLOGY RESOURCES	88.0		X	97.00	= 8,536.00
	9-12 TECHNOLOGY RESOURCES	48.5		X	293.00	= 14,210.50
	K-2 PUPILS	29.0	X .10	X	5,588.00	= 16,205.20
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					930,645.98
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					902,726.60
30	ADJUSTED TOTAL OPERATING ALLOCATION					902,726.60

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2009-10	4,291.92	X	101.60%	=	4,360.59
32	SPECIAL EDUCATION - EPS ALLOCATION					276,757.37
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2009-10	0.00	X	101.60%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					155,059.97
36	TRANSPORTATION (BUS PURCHASES) FOR 2010-11					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					436,177.93
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					1,338,904.53

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
42	TOTAL PRINCIPAL & INTEREST		0.00	0.00	0.00
43	APPROVED LEASES FOR 2010-11 - PEMBROKE				0.00
43A	APPROVED LEASE PURCHASES FOR 2010-11 - PEMBROKE				0.00
44	INSURED VALUE FACTOR FOR 2009-10 - PEMBROKE				16,431.29
47	TOTAL DEBT SERVICE ALLOCATION				16,431.29
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				1,355,335.82

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION						TOTAL ALLOCATION	LOCAL CONTRIBUTION		
	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION		
PEMBROKE	136.5	100.00%	1,355,335.82		0.00		1,355,335.82		
TOTAL	136.5						1,355,335.82		
			2010 STATE VALUATION X	MILL EXPECTATION =	TOWN CONTRIBUTION	OR	TOWN ALLOCATION		
PEMBROKE			84,900,000	7.470	634,203.00		1,355,335.82	634,203.00	100.00% 7.47M
TOTAL			84,900,000		634,203.00		1,355,335.82	634,203.00	100.00% 7.47M
E. TOTALS AND ADJUSTMENTS							TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS						1,355,335.82	634,203.00	721,132.82
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS						1,355,335.82	634,203.00	721,132.82
51	PLUS AUDIT ADJUSTMENTS								0.00
52	LESS AUDIT ADJUSTMENTS								0.00
53	LESS ADJUSTMENT FOR UNAPPROPRIATED LOCAL CONTRIBUTION								0.00
54	LESS ADJUSTMENT FOR UNALLOCATED BALANCE IN EXCESS OF 3%								0.00
55	PLUS LONG-TERM DRUG TREATMENT CENTERS ADJUSTMENT								0.00
56	ADJUSTMENT FOR EMERGENCY BUS REPLACEMENT								0.00
59A	MINIMUM TEACHER SALARY ADJUSTMENT								0.00
59B	REGIONALIZATION AND EFFICIENCY ASSISTANCE								0.00
60	A D J U S T E D S T A T E C O N T R I B U T I O N								721,132.82
61	LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):						LOCAL SHARE % =	46.79%	STATE SHARE % = 53.21%
62	ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):						LOCAL SHARE % =	46.79%	STATE SHARE % = 53.21%
63	FYI: 100% E.P.S. TOTAL ALLOCATION						1,383,255.20		